



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

August 19, 1996

Ms. Sandra C. Joseph
Open Records Counsel/Disclosure Officer
Office of the Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, Texas 78774

OR96-1478

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 100281.

The Comptroller of Public Accounts (the "Comptroller") received a request for fourteen categories of information. You state that you have asked the requestor to clarify two of the categories requested and have released all other requested information with the exception of the account information cards, which you contend are excepted from required public disclosure under sections 552.101 and 552.108 of the Government Code.¹

Section 552.101 excepts from required public disclosure information that is made confidential by law, including information made confidential by statute. Section 111.006(a)(2) of the Tax Code provides in pertinent part:

(a) Except as provided by Subsection (d), the following matter is confidential and may not be used publicly, opened to public inspection, or disclosed except as permitted under Subsection (b)² of this section:

....

¹If a request for information is unclear, a governmental body may ask the requestor to clarify the request. Gov't Code § 552.222(b). We conclude that you need not respond to the request for these two categories of information until such time as the request is clarified.

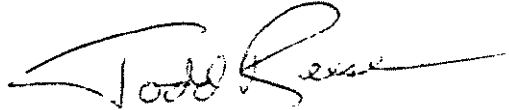
²Subsections (b) and (d) are not relevant to the disposition of this open records request.

(2) all information secured, derived, or obtained by the comptroller or the attorney general during the course of an examination of the taxpayer's books, records, papers, officers, or employees, including an examination of the business affairs, operations, source of income profits, losses, or expenditures of the taxpayer. [Footnote added.]

This provision makes confidential information obtained or derived from taxpayers. See *A&T Consultants v. Sharp*, 904 S.W.2d 668 (Tex. 1995). You state that section 111.006(a)(2) applies to the account information card because it was generated during the audit of the taxpayer. Because the information at issue contains information derived from a taxpayer's account, the Comptroller must withhold the account information card from required public disclosure pursuant to section 552.101 of the Government Code.³

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Todd Reese
Assistant Attorney General
Open Records Division

RTR/rho

Ref.: ID# 100281

Enclosure: Submitted document

cc: Mr. Tommy J. Morgan
State Tax Management & Review
P.O. Box 398338
Dallas, Texas 75339
(w/o enclosure)

³As we resolve this matter under section 552.101, we do not address your arguments under section 552.108.